IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R. No. 38 of 1993

Date of Decision :3.5.2007

The Commissioner of Income-tax, Patiala

...Applicant .

Versus

M/s. Unicans & Sonics Ltd., Chandigarh

...Respondent.

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present : Mr. S.K. Garg Narwana, Advocate
for the Revenue

M.M. KUMAR, J.

The following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench arising out of order passed by it in I.T.A. No. 1319/Chandi/1991 dated May 5, 1993 for the assessment year 1986-87 :-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in setting aside penalty levied u/s 271(1)(a) for late filing of return?"

On 26.10.2006 learned counsel for the revenue sought time to find out about the status of proceedings after remand. On January 18, 2007 we had given last opportunity to seek the information. Thereafter, the matter was still adjourned on the written request made by the learned counsel for the revenue.

Mr. S.K. Garg Narwana, learned counsel for the revenue has placed on the record a communication dated 1.5.2007 (Mark 'A') issued by the office of Assistant Commissioner of Income Tax, Circle – 2 (1) Chandigarh wherein it is mentioned that efforts have been made to trace out the assessment record in respect of the assessee in the present petition but the same could not be traced out being old record and also due to the fact that restructuring in the

department took place during the year 2001.

In view of the above we return the reference unanswered.

(M.M. KUMAR)
JUDGE

(RAJESH BINDAL)
JUDGE

May 3, 2007
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